



STATE BOARD OF EQUALIZATION

220 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982

GEORGE R. REILLY
First District, San Francisco

ERNEST J. DRONENBURG, JR.
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 80/129

August 19, 1980

TO COUNTY ASSESSORS, ASSESSMENT APPEALS BOARDS,
AND INTERESTED PARTIES

JUDGMENT: STATE BOARD OF EQUALIZATION v. SAN DIEGO COUNTY
ASSESSMENT APPEALS BOARD

On May 15, 1980, the Court of Appeal for the Fourth District held that Proposition 8, which allowed for the recognition of declines in value, was applicable to the 1978-79 tax year. Although the Board instructed the Attorney General to appeal this decision to the State Supreme Court, through error the appeal was not timely filed. The decision of the appellate court is, therefore, final.

However, since we understand the application of Proposition 8 to the 1978-79 tax year is going to be challenged by the County of Contra Costa in the near future, you may wish to delay making any refunds and/or rescheduling hearings for 1978 assessment appeals involving declines in value from the base year until the Contra Costa case becomes final.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief
Assessment Standards Division

VW:sfg